Regd. No. M. 1175.

The Mysore Gazette

PUBLISHED BY AUTHORITY

Vol. 81] BANGALORE, THURSDAY, OCTOBER 24, 1946 [No. 42

PART IV

Legislative Measures and Rules thereunder

NOTIFICATION.

No. S. R. 1550—L. W. 66-44-21, dated, Bangalore the 17th October 1946.

In exercise of the powers vested in them under Section 11 of the Act L of 1943, known as the Mysore Industrial Statistics Act, 1943, the Government of His Highness the Maharaja of Mysore are pleased to publish for general information the appended draft of the Rules for carrying out the purposes of the said Act.

Any objections or modifications to these Rules may be forwarded in writing so as to reach the undersigned not later than one month from the date of publication. No objections or modifications will be considered if received after the expiry of the period of one month.

MOHAMED ISMAIL SHERIFF, *Genl. Secy.*

DRAFT RULES FOR CARRYING OUT THE PURPOSES OF THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.

In exercise of the powers conferred by Section 11 (1) of the Mysore Industrial Statistics Act, 1943, the Government of His Highness the Maharaja of Mysore are pleased to make the following rules for carrying out the purposes, of the said Act, namely,—

The statistics authority may serve or cause to be served on any person connected with a factory a notice in

writing requiring such person to furnish to him annually on or before the 31st March in each year a return in accordance with the form appended to this Rule containing the particulars specified in the Form.

Explanation :—In this Rule statistics authority shall mean the Office appointed by the Government of Mysore to be the statistics authority under Section 4 of the Mysore Industrial Statistics Act, 1943, for the purposes of the collection of statistics relating to any matter connected with the factories in Mysore State.

FORM.

Name under which establishment is working.

Nature of Industry.

Year of starting the establishment.

Address where goods are manufactured or produced.

Note :—In accordance with Section 5 (1) of the Mysore Industrial Statistics Act, 1943 and Mysore Government Notification No. R. L. 211—Legis. 22-43-1, dated 25th August 1943, it is obligatory on all Industrial establishments to which the Mysore Factories Act, 1936, applies to supply the industrial statistics authority the information called for in this form.

General Instructions.

The following notes outline the general instructions regarding the manner in which returns are to be completed.—

1. Returns are required for statistical purposes only, and accordingly, while the figures should be substantially accurate, absolute exactness, such as is essential in business accounts, is not required. If exact figures cannot be furnished, the best estimate practicable should be given and attention drawn to this fact.

2. Returns shall be made for the statistical year (1st April to 31st March), but if that is not the year adopted for accounts, the statistics may refer to and give particulars of the months of the accounting years.

3. In factories where more than one industry is carried on by the same person, a separate return should be forwarded for each industry. Any additional forms required will be sent on application to the Department of Industries and Commerce.

4. Where necessary, additional sheets of the same size may be employed for giving the particulars required, especially in Section I, Section II and III below.

SECTION I.

General (Capital)*

	Year Reviewed		
	For the Year ending the 31st March		
	Total value of block account, i.e., original cost	Accumulated depreciation written off to date	Present value after writing off depreciation
A. BLOCK ACCOUNT. (Fixed Assets)			
1 The present book value of land			
2 The present book value of buildings; or if premises are hired, annual rent paid.			
3 (a) The present book value of machinery, tools and plant used.			
(b) Other fixed Assets ...			
Total Block Capital ...			
B. WORKING CAPITAL.			
4 Value of stock of raw materials			
5 Value of stock of finished and partly finished goods.			
6 Miscellaneous ...			
7 Cash in hand and at the bank ...			
Total Working Capital ...			
C. NON-PRODUCTIVE ASSETS.			
8 Investments in securities, shares and Bullions.			
9 Goodwill, if any, actually paid...			
Total Non-productive Capital ...			
Total Capital Invested (Total of A, B and C) ...			

* Statistics should refer to the closing day of the Accounting year.

1. Under this heading, the return should give the purchase value of the site on which the factory is erected and the cost of the improvements made on the site. If the land is not purchased, but is leasehold, the present book value of the lumpsum consideration originally paid should be shown.

2. Under this heading should be shown the cost of erecting and improving the factory building. Where the balance sheet gives the present value of the building after providing for depreciation, it should be shown in the last column, and the amount written off as depreciation should be given separately in column No. 2. In other cases, the value of the block as shown in the Balance Sheet should only be given in the last column. If, however, the building or the site has been

hired, the monthly or the annual rent paid for both or either should be shown and attention drawn to this fact.

3. Instructions as regards 3 (*a*) and (*b*) are the same as for 2 above.

(*b*) Other Fixed Assets should include Furniture, Fixtures and Fittings, Trade Marks, Patterns and Patents, Railway sidings, etc.

6. *Miscellaneous.*—This item should be the net balance (plus or minus as the case may be of (A), outstanding amount (debts) due, to be collected, the advances made against goods or to employees, and the Bills of Exchange received after deducting (B), liabilities to outsiders (credits) on account of expenses, goods supplied, temporary loans or borrowings and acceptances (*i e.*, Bills of Exchange payable).

SECTION II.

Industrial Productions.

Description	Year reviewed	
	For the year ending the 31st March	
	Quantity (Unit)	Net Selling Value
		Rs.
1 Quantity and value of all the varieties of principal products manufactured out of materials purchased by the firm :		
(a)		
(b)		
(c)		
(d)		
(e)		
(f)		
(g)		
2 Bye Products		
3 Amount charged for work done for other firms and customers on materials supplied by them.		
4 Total net selling value of goods made ...		

1. *Products Manufactured.*—All items should be shown separately. In addition, the different quantities (in their units) of the different varieties of goods produced in each industry should be carefully described. It should be noted that units used for measuring different kinds of goods may vary greatly in the same industry. It is essential therefore, that the value of the units employed should be stated as precisely as possible.

Establishments which are already supplying monthly statistics of the quantity and description of goods manufactured and other particulars to the Office of the Director of Industries and Commerce in Mysore, Bangalore, should supply them in the form adopted for that office.

Valuation of output.—The values to be shown should be the net selling values charged to customers for all deliveries of goods within the year of Return, plus the book value (*i.e.*, cost price) of stocks at the end and less that of stocks at the beginning of the year. In deter-

mining the net selling value, firms should deduct from the amounts charged to customers such items as discounts, payment to transport firms, railway companies, and to such other firms and companies for carriage outwards and add excise duty payable where necessary. In other words the goods should be valued at the stage of delivery at which they pass out of the hands of the producing firm. It should be noted that total production refers to Goods MANUFACTURED OR PRODUCED during the 12 months under consideration and must NOT be confused with sales effected during the period.

2. In order to get the total value of its output, the return should state here separately the amount received by it for work done for other firms and customers.

SECTION III.

RAW MATERIALS.

	Year Reviewed					
	For the year ending the 31st March					
	Indian		Imported		Total	
	Quantity (Unit)	Cost Rs.	Quantity (Unit)	Cost Rs.	Quantity (Unit)	Cost Rs.
1. What are the basic raw materials (Indian and Imported) used for production of articles in Section II above. Specify the quantity and cost at Factory or Works.						
(a) ...						
(b) ...						
(c) ..						
(d) ...						
(e) ...						
(f) ..						
2. Consumable Stores and accessories.						

1. *Raw Materials.*—Raw materials are only such articles as undergo transformation into finished products by the manufacturing process at any given establishment. The table should give particulars of all the principal material purchased (excepting goods and stores used in the production of power, for which see Section IV below) which were actually used by the factory during the 12 months in the production of those manufactured articles shown above in Section II.

Materials purchased during the period, which were not used in manufacture should not be included but materials purchased prior to the period, which were used, should be included.

Value of Raw Materials.—The cost should be that paid by the factory to the supplier of raw materials plus any payments made for carria e of materials to factory premises, Customs duty, Octroi and other charges. Only the total purchase value of the raw materials, and not the cost price of each unit of the materials, is required. Where raw materials are produced by the factory itself, the cost of raw materials consumed as appearing in the manufacturing of trading account should be shown.

Distinction between Indian and Imported goods should be shown where possible ; in other cases, the total amount should be shown in the last column.

2. Accessories are all such articles utilized besides the basic raw materials in the manufacturing process, *e.g.*, bobbins and shuttles in cotton mills.

SECTION IV.

POWER MACHINERY AND COST OF ENERGY.

Particulars of Prime Movers, Electric Generators and Electric Motors.

Power Equipment	Year Reviewed	
	For the year ending 31st March	
	Used in the year B.H.P.	In reserve or Idle B.H.P.
(*a*) PRIME MOVERS (Driving the works direct, mechanically).		
Steam—		
Reciprocating Engines ...		
Turbines ...		
Internal Combustion—		
Gas Engines		
Petrol, Kerosene or other light oil engines.		
Heavy oil engines ...		
Water engines ...		
Other engines ...		
Total ...		
Total of Prime Movers Installed ...		

Power Equipment	Year Reviewed — For the year ending 31st March	
	Used in the year B. H. P.	In reserve or Idle B. H. P.
(*b*) ELECTRIC GENERATOR DRIVEN BY—		
Steam—		
Reciprocating Engines ...		
Turbines ...		
Internal Combustion—		
Gas Engines ...		
Petrol, Kerosene or other light oil engines.		
Heavy oil engines ...		
Water engines ...		
Other engines ...		
Total ...		
Total of Electric Generators Installed.	K. W.	K. W.
CONVERSION PLANT.—		
(Where electrical energy is received from other Works under same ownership or is purchased and converted to a lower pressure A. C. or to D. C.)		
Transformers for L. T. A. C. Supply Capacity in K. W. at Unity P. F.		
Motor Generator Sets A. C./D. C. Capacity in K. W.		
Rotary Converters do		
Rectifiers do		
Total ...		
Total of converting plant installed ...		
	K. W.	K. W.
ELECTRIC MOTORS.—		
(*a*) Driven by Electricity Generated in same works ...		
(*b*) Driven by Electricity Generated in other works under same ownership ...		
(*c*) Driven by Electricity Purchased ...		
Total ...		
Total of Electric Motors Installed ...		

Power Equipment	Year Reviewed: For the year ending 31st March — Used in the year B. H. P.	In reserve or Idle B. H. P.

	For the year ending 31st March As. Ps.	As. Ps.
ENERGY COSTS.—		
(*a*) Operating cost per B. H. P. Hr. Mechanical energy generated by Prime Movers on the premises.		
(*b*) Operating cost per K. W. H. (Unit) Electrical energy generated on premises.		
(*c*) Cost per K. W. H. received from other works under same ownership.		
(*d*) Cost per K. W. H. purchased ...		

	Year Reviewed: For the year ending 31st March
3. CONSUMPTION OF ENERGY.—	
(*a*) Mechanical Energy used on premises B. H. P. Hr.	
Electrical energy used on the premises.	
(*b*) Generated on the premises K. W. H.	
(*c*) Received from other works under same ownership K. W. H.	
(*d*) Purchased K. W. H.	
Total Electrical Energy used K. W. H. ...	

1. *Power Equipment.*—Returns should give particulars of the Prime Movers Electric Generators and Electric Motors (exclusive of Motor Generators, Converters and Transformers) in their works classifying the Prime Movers by kinds, the Electric Generators according to the kind of Prime Mover by which they are driven and the Electric Motors according as they are driven by purchased electricity or by electricity generated in the factory's own works. For Prime Movers, returns should state the total *effective* Horse-power: for generators, the total kilowatt capacity; and for Electric Motors, the total rated horse-power; obsolete engines, engines of motor vehicles and locomotives should not be included.

In recording the particulars of engines in their works, returns should show separately those ordinarily in use in the year under review and those in reserve or idle. These terms are intended to cover

respectively engines in use for the greater part of the year, even though not working to their full capacity, and engines not in use, or only in use occasionally or during period of breakdown to machinery ordinarily in use during the year under review.

2. *Energy Cost.*—This should include the cost of fuel, lubricating oil and other stores repairs, maintenance, water, supervision, inspection and fixed charges, *i.e.*, interest at per cent on the entire equipment and depreciation allowed under the Mysore Income-tax Act, 1923, as also the wages and salaries of Power House Staff employed in generating power.

3. *Consumption of Energy.*—Returns should state the total quantity of electrical energy used in the year distinguishing electrical energy generated in the factory's own works from electrical energy purchased.

A power producing concern should not fill up this secton, but Section II above.

SECTION V.

INDUSTRIAL EMPLOYMENT.

Year	No. of Administrative staff (Monthly rated)	Salaries paid to Administrative staff during 12 months	No. of industrial employees (Daily rated)	Wages paid to industrial employees during twelve months	Total staff	Total amount paid
		Rs. a. p.		Rs. a. p.		Rs.a.p.
For the year ending 31st March.						
Adults—						
Males ...						
Females ...						
Adolescents—						
Children ...						
Total ...						

	For the year ending the 31st March		
	One shift	Two shifts	Three shifts
*Number of days worked in the year—			
January ...			
February ...			
March ...			
April ...			
May ...			
June ...			
July ...			
August ...			
September ...			
October ...			
November ...			
December ...			

*See note No. 2 of General Instructions.

A. 1. Administrative Staff.—Particulars required refer both to the factory as also to the Administrative Office which directs the factory.

2. Number of persons employed.—

(*a*) "Adult" means—a person who has completed his 17th year of age.

(*b*) "Adolescent" means—a person who has completed his 15th year but not his 17th year of age.

(*c*) "Child" means—a person who has not completed his 15th year of age.

3. Salaries should include all payments made by the employers whether as allowances, bonuses or contributions to a provident fund of payment of income-tax. Wages should include bonuses and payment of overtime and similar payments.

B. Where only a few departments are working two or three shifts, their particulars, including the number employed, should be indicated.

Dated the.....day of.....194 .

(*Signed*)

(To be signed by the Managing Agent or any other principal Officer of the Factory).

Printed by the Superintendent at the Government Press, Bangalore